



**OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES**

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SHARON MOLLER
CHIEF DEPUTY ASSESSOR

September 9, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

19 September 9, 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**ADOPT RESOLUTION
AUTHORIZING THE ASSESSOR TO APPLY FOR THE STATE-COUNTY
ASSESSORS' PARTNERSHIP AGREEMENT PROGRAM
(All Supervisorial Districts)
(3 Votes)**

SUBJECT

Adopt the attached resolution as required by the State of California Revenue and Taxation Code Section 95.5 for application to and participation in the State-County Assessors' Partnership Agreement Program.

IT IS RECOMMENDED THAT THE BOARD:

Adopt a Resolution authorizing the assessor, or his designee, to submit an application, in the form and manner specified by the California Department of Finance, for participation in the State-County Assessors' Partnership Agreement Program and pledge to match State funding, not to exceed \$ 1,875,000 annually, if the assessor's office is selected to participate in the program.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS

The State of California Budget Bill (SB854), added Section 95.5 to the Revenue and Taxation Code. This provision created the State-County Assessors' Partnership Agreement Program (SCAPAP) for the 2014-15 through the 2016-17 fiscal years to provide additional funding to selected California assessors' offices. Section 95.5

requires county boards of supervisors to adopt resolutions authorizing assessors to apply for participation in the SCAPAP. This resolution recognizes that SCAPAP is a three-year program that requires a dollar-for-dollar match by counties receiving SCAPAP funds.

Revenue and Taxation Code Section 95.5 recognizes the fact that over 50 percent of annual property tax revenues accrue to K–14 schools and county offices of education, and thereby help to offset the state's General Fund obligation to those entities, the state has a vested financial interest in ensuring that county assessors have the resources necessary to fairly and efficiently administer the county property tax rolls. Fair and efficient administration includes, but is not limited to, the expeditious enrollment of properties that are newly constructed or that change ownership, the timely levying of supplemental assessments when ownership changes occur, the timely reassessment of property to reflect market values, and the defense of assessed valuations that county assessors believe have been improperly appealed.

SCAPAP requires that each participating county shall match, on a dollar-for-dollar basis not to exceed \$ 1,875,000 annually, the program funds apportioned to their county assessor's office. SCAPAP funds provided to county assessors shall be used to supplement, and not supplant, existing funding. Base staffing and funding levels shall be calculated as of June 30, 2014, unless otherwise authorized by the Department of Finance.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

The recommended action supports Goal 1, Operational Effectiveness of the County's Strategic Plan.

FISCAL IMPACT/FINANCING

The total maximum obligation for the SCAPAP is \$1,875,000 annually as a dollar-for-dollar match as required by Revenue and Taxation Code Section 95.5.

FACTS AND BACKGROUND

The California Legislature established a three-year pilot program limited to nine competitively selected county assessors' offices to provide state grants to improve their ability to perform essential property tax administration duties. The success of the pilot program shall be determined based on whether the assessment activities funded with pilot program funds in each county have enhanced countywide equalization by properly valuing property, and have thereby generated property tax revenues for K–14 schools and county offices of education in an amount that is not less than the total amount of General Fund revenues expended to fund the pilot program in each participating county.

It is the intent of the California Legislature that the Department of Finance seeks to ensure that the county applicants selected to participate in SCAPAP are a representative cross section of California's county assessors' offices. Therefore, the Department of Finance shall consider factors other than revenue generating potential when reviewing applications.

PROVISIONS/LEGAL REQUIREMENTS

The Department of Finance shall review the applications and select program participants based on the strength of their applications and notify the participants of their selection no later than October 15, 2014. By no later than October 22, 2014, and each October 22 thereafter while the program is operative, the Department of Finance shall instruct the office of the State Controller to remit to each participating county the appropriate sum.

County Counsel has reviewed and approved as to form the attached resolution.

CONTRACTING PROCESS

N/A

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Current services will not be impacted.

Respectfully submitted,



Sharon Moller
Chief Deputy Assessor

SM:GR:SH:af

Attachment

c: Chief Executive Officer
County Counsel
Executive Officer, Board of Supervisors

RESOLUTION
OF THE BOARD OF SUPERVISORS FOR THE COUNTY OF LOS ANGELES
APPROVING THE APPLICATION OF STATE-COUNTY ASSESSORS' PARTNERSHIP
AGREEMENT PROGRAM

WHEREAS, through California Revenue and Taxation Code Section 95.5 the California legislature has established a three-year pilot program limited to nine competitively selected county assessors' offices to quantify the benefit of providing county assessors with state grants to improve their ability to fairly and efficiently administer county property tax rolls, and related essential duties;

WHEREAS, the State-County Assessors' Partnership Agreement Program (SCAPAP) will be administered by the California Department of Finance (FINANCE);

WHEREAS, all counties shall be eligible to apply to participate in SCAPAP;

WHEREAS, a maximum of two program participants shall be selected from counties of the first or second class, inclusive, as defined by Government Code sections 28022 and 28023, respectively;

WHEREAS, the selected county belonging to the first or second class is eligible to receive at least 25 percent of the amount annually appropriated for SCAPAP, not to exceed the amount of \$1,875,000 annually for each fiscal year 2014-15 through 2016-17, inclusive;

WHEREAS, the selected county will be required to provide matching funds to its assessor's office, on a dollar-for-dollar basis not to exceed \$1,875,000 annually;

WHEREAS, SCAPAP funds provided by FINANCE and matching funds provided by county shall be used to supplement, and not supplant, existing funding to the assessor's office;

WHEREAS, pursuant to Revenue and Taxation Code Section 95.5, a county assessor's office electing to participate in the SCAPAP shall submit an application and transmit to FINANCE, no later than September 15, 2014, a resolution of the county board of supervisors that states that the county agrees to provide their assessor's office with matching funds, on a dollar-for-dollar basis, in each fiscal year of participation in the SCAPAP;

WHEREAS, the Los Angeles County Assessor's Office (ASSESSOR) elects to apply to participate in the SCAPAP pursuant to Revenue and Taxation Code Section 95.5;

WHEREAS, Los Angeles County has a population of 10 million as of January 2014 and is categorized as a county of the first class (Government Code Section 28022);

WHEREAS, Los Angeles County is eligible to apply for and receive at least 25 percent of the amount annually appropriated for SCAPAP, not to exceed \$1,875,000 annually for each fiscal year 2014-15 through 2016-17, inclusive; and

WHEREAS, it is in the best interest of Los Angeles County to participate in SCAPAP because the additional property tax revenue to be generated from improved efficiency and added resources is anticipated to be greater than the net county cost.

NOW THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, AND ORDERED, that the Board of Supervisors authorizes ASSESSOR, to submit an application to participate in SCAPAP, in the form and manner specified by FINANCE, and hereby states that Los Angeles County agrees to provide the ASSESSOR with matching funds on a dollar-for-dollar basis, not to exceed \$1,875,000 annually, in each fiscal year (2014-15, 2015-16, and 2016-17) that the ASSESSOR participates in the program, in accordance with Revenue and Taxation Code Section 95.5.

BE IT FURTHER RESOLVED, FOUND, DETERMINED, AND ORDERED that this resolution shall remain operative until June 30, 2017, unless otherwise permitted or authorized by law.

Dated: September 9, 2014



County of Los Angeles
ATTEST:
SACHI A. HAMAI
Executive Officer-Clerk of the
Board of Supervisors of the
County of Los Angeles

By: Carla Little
Deputy

APPROVED AS TO FORM:
County Counsel

By: _____